

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA,)	
)	Case No.
Plaintiff,)	
)	
v.)	
)	
SAL GUGGENHEIM)	
278 Brook Avenue)	
Passaic, NJ 07055)	
)	
Defendant.)	
_____)	

COMPLAINT

Plaintiff, the United States of America, at the request and with the authorization of a delegate of the Secretary of the Treasury in accordance with 31 U.S.C. § 3711(g)(4)(C), and at the direction of the Attorney General of the United States, brings this civil action to collect the penalties assessed against Sal Guggenheim under 31 U.S.C. § 5321(a)(5) for his failure to report his interest in foreign bank accounts for the years 2010 through 2013. In support of this action, the United States alleges as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction over this action under 28 U.S.C. §§ 1331, 1345 and 1355.
2. Venue is proper in this district under 28 U.S.C. § 1391 because Defendant Sal Guggenheim resides in this district.

PARTIES

3. The Plaintiff is the United States of America.

4. Defendant Sal Guggenheim resides in Passaic, New Jersey within the jurisdiction of this Court.

DEFENDANT'S DUTY TO REPORT HIS INTEREST IN A FOREIGN FINANCIAL ACCOUNT

5. All citizens and residents of the United States who have a financial interest in, or signatory or other authority over, any foreign financial account that had a maximum value greater than \$10,000 at any time during a calendar year are required to file an annual report disclosing the existence of each account. 31 U.S.C. § 5314; 31 C.F.R. § 1010.350,

6. The annual report, known as the Report of Foreign Bank and Financial Accounts ("FBAR") for calendar years 2010 to 2013 is due no later than June 30 of the year following the calendar year. 31 C.F.R. § 1010.306(c).

7. All persons who are required to file a Schedule B to their federal income tax returns (Forms 1040) are required to disclose whether at any time during that tax year they had a financial interest in or signatory authority over a financial account located in a foreign country.

8. During each of the years 2010 through 2013, the aggregate amount in defendant's foreign accounts exceeded \$10,000 in U.S. Currency. Specifically, during each of the years 2010 through 2012, the aggregate amount in defendant's Swiss Bank Frey account/Swiss Wegelin bank account exceeded \$10,000. During the year 2012, the

aggregate amount in defendant's Swiss Bank Frey account/Credit Suisse AG bank account exceeded \$10,000. During each of the years 2012 and 2013, the aggregate amount in defendant's Swiss Bank Frey account/Swiss UBS in Zurich bank account exceeded \$10,000.

9. For the years 2010 through 2012, defendant Sal Guggenheim had a duty to report his interest in his Swiss Bank Frey account/Swiss Wegelin bank account.

10. For the year 2012, defendant Sal Guggenheim had a duty to report his interest in his Swiss Bank Frey account/Credit Suisse AG bank account.

11. For the years 2012 and 2013, defendant Sal Guggenheim had a duty to report his interest in his Swiss Bank Frey account/Swiss UBS in Zurich bank account.

DEFENDANT'S INTEREST IN A FOREIGN FINANCIAL ACCOUNT

12. Defendant Sal Guggenheim, a Harvard educated businessman and former UBS/Bank of France employee received approximately 1.1 million in Swiss Francs from his father in 2004.

13. The funds, described in paragraph 12, were infused into Getafix Limited, an offshore company, in the British Virgin Islands.

14. Getafix Limited was set up by defendant's father on behalf of the defendant to avoid the payment of tax. All of Getafix's assets belonged to defendant Sal Guggenheim, including Getafix's Swiss Bank Frey account/Wegelin account/Credit Suisse AG account/ Swiss UBS in Zurich bank account described above in paragraph 8.

15. During the years 2010 through 2013, defendant Guggenheim received funds totaling \$458,949 from the Swiss Bank Frey account/Wegelin account/Credit Suisse AG account/ Swiss UBS described above. The funds received by the defendant for each year were as follows: \$25,000 in 2010; \$150,000 in 2011; \$115,000 in 2012; and \$168,949 in 2013.

16. In 2013, Getafix was liquidated, and Defendant endorsed and deposited into his personal account a check written to Getafix for \$168,949. The Swiss Bank Frey Account was closed soon after.

17. Although defendant Sal Guggenheim received distributions from the Swiss Bank Frey account/Wegelin account/Credit Suisse AG account/ Swiss UBS in Zurich account, he did not report these distributions on his 2011, 2012, and 2013 federal income tax returns.

DEFENDANT'S WILLFUL FAILURE TO REPORT HIS INTEREST IN A FOREIGN FINANCIAL ACCOUNT

18. On his 2010 through 2013 federal income tax returns, Defendant failed to disclose that he had an interest in a foreign bank account.

19. Prior to 2010, Defendant was aware that he had an interest in foreign bank accounts and he was aware of the requirement to file FBARs.

20. Defendant did not file an FBAR as required for 2010.

21. Defendant did not file an FBAR as required for 2011.

22. Defendant did not timely file an FBAR as required for 2012.

23. Defendant did not timely file an FBAR as required for 2013.

CLAIM FOR RELIEF

24. Sal Guggenheim was subject to the reporting requirements contained in 31 U.S.C. 5314 for calendar years 2010 through 2013, because he resided in the United States, had an interest and/or signatory authority over the Swiss Bank Frey account/Wegelin account/Credit Suisse AG account/ Swiss UBS in Zurich account, and the balance of the Swiss Bank Frey account/Wegelin account/Credit Suisse AG account/ Swiss UBS in Zurich account exceeded \$10,000.

25. Sal Guggenheim violated the reporting requirements of 31 U.S.C. § 5314 because he failed to file an FBAR for 2010 and 2011 and he failed to timely file an FBAR for 2012 and 2013.

26. Section 5321(a)(5) provides for civil penalties for the failure to comply with the reporting requirements of Section 5314. 31 U.S.C. §§ 5314, 5321(a)(5).

27. The Defendant knew, or should have known, that he was required to file FBARs disclosing his interests in foreign bank accounts.

28. The Defendant's failure to comply with the reporting requirements was willful under 31 U.S.C. § 5321(a)(5).

29. On November 17, 2016, a delegate of the Secretary of the Treasury made an assessment of civil penalties in the amount of \$100,000 against Sal Guggenheim under 31 U.S.C. § 5321 (a)(5) for his willful failure to timely report his interest in a foreign bank account for the years 2010 through 2013.

30. A delegate of the Secretary of the Treasury gave notice of the assessment described above and demanded payment of the assessment from the Defendant Sal Guggenheim.

31. Despite notice and demand for payment of the assessment, the Defendant neglected or refused to pay the assessment.

32. Interest and penalties have accrued and will continue to accrue on the penalty assessments described above pursuant to 31 U.S.C. § 3717.

33. The Defendant is indebted to the United States in the total amount of \$106,060.28 as of September 29, 2017, plus interest and penalties that have accrued since that date, and will continue to accrue thereafter as provided by law until the balance is paid in full.

WHEREFORE, the United States of America respectfully requests that the Court adjudge and decree as follows:

- A. That judgment be entered against Defendant Sal Guggenheim, and in favor of the United States, in the amount of \$106,060.28, plus such additional amounts, including interest and penalties, which have accrued from September 29, 2017, and continue to accrue as provided by law; and
- B. That the United States shall recover its costs in this action, and be awarded such other and further relief as this Court deems just and proper.

DATED: November 16, 2018

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney
General

/s/ Beatriz T. Saiz
BEATRIZ T. SAIZ
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 227
Washington, D.C. 20044
Tel: 202-307-6585
Fax: 202-514-6866
Beatriz.T.Saiz@usdoj.gov
Counsel for the United States

DESIGNATION UNDER LOCAL RULE OF CIVIL PROCEDURE 101.1(f)

In accordance with Local Rule of Civil Procedure 101.1(f), the undersigned hereby designate the United States Attorney for the District of New Jersey to receive service of all notices or papers in this action at the following address:

Chief, Civil Division
United States Attorney's Office
District of New Jersey
970 Broad Street, Ste. 700
Newark, New Jersey 07102

Date: November 16, 2018

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney
General

/s/ Beatriz T. Saiz
BEATRIZ T. SAIZ
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 227
Washington, D.C. 20044
Tel: 202-307-6489
Fax: 202-514-6866
Beatriz.T.Saiz@usdoj.gov

LOCAL CIVIL RULE 11.2 CERTIFICATION

Pursuant to Local Civil Rule 11.2, I certify that the matter in controversy alleged in the foregoing Complaint is not the subject of any other action pending in any court, or of any pending arbitration or administrative proceeding.

Date: November 16, 2018

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney
General

/s/ Beatriz T. Saiz
BEATRIZ T. SAIZ
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 227
Washington, D.C. 20044
Tel: 202-307-6489
Fax: 202-514-6866
Beatriz.T.Saiz@usdoj.gov

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS

United States of America

(b) County of Residence of First Listed Plaintiff _____
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)
Beatriz T. Saiz, Esq.
U.S. Department of Justice, Tax Division
P.O. Box 227, Washington, DC 20044 (202) 307-66585

DEFENDANTS

Sal Guggenheim

County of Residence of First Listed Defendant Passaic
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF
THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- ☒ 1 U.S. Government Plaintiff
☐ 2 U.S. Government Defendant
☐ 3 Federal Question (U.S. Government Not a Party)
☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- | | PTF | DEF | | PTF | DEF |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

IV. NATURE OF SUIT (Place an "X" in One Box Only)Click here for: [Nature of Suit Code Descriptions.](#)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES	
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice	PERSONAL INJURY <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent - Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes
REAL PROPERTY <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	CIVIL RIGHTS <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education	PRISONER PETITIONS Habeas Corpus: <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty Other: <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement			

V. ORIGIN (Place an "X" in One Box Only)

- ☒ 1 Original Proceeding
☐ 2 Removed from State Court
☐ 3 Remanded from Appellate Court
☐ 4 Reinstated or Reopened
☐ 5 Transferred from Another District (specify)
☐ 6 Multidistrict Litigation - Transfer
☐ 8 Multidistrict Litigation - Direct File

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):

31 U.S.C. § 5314

Brief description of cause:

Reduce to judgment civil penalties for failure to disclose foreign bank account

VII. REQUESTED IN COMPLAINT:

☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.

DEMAND \$

106,060.28

CHECK YES only if demanded in complaint:

JURY DEMAND:

☐ Yes ☒ No**VIII. RELATED CASE(S) IF ANY**

(See instructions):

JUDGE _____

DOCKET NUMBER _____

DATE

SIGNATURE OF ATTORNEY OF RECORD

11/16/2018

/s/ Beatriz T. Saiz

FOR OFFICE USE ONLY

RECEIPT # _____

AMOUNT _____

APPLYING IFP _____

JUDGE _____

MAG. JUDGE _____

INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44

Authority For Civil Cover Sheet

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- I.(a) Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
 - (b) County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)
 - (c) Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".
- II. Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
- United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.
- United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.
- Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
- Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; **NOTE: federal question actions take precedence over diversity cases.**)
- III. Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.
- IV. Nature of Suit.** Place an "X" in the appropriate box. If there are multiple nature of suit codes associated with the case, pick the nature of suit code that is most applicable. Click here for: [Nature of Suit Code Descriptions](#).
- V. Origin.** Place an "X" in one of the seven boxes.
- Original Proceedings. (1) Cases which originate in the United States district courts.
- Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441. When the petition for removal is granted, check this box.
- Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
- Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.
- Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
- Multidistrict Litigation – Transfer. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407.
- Multidistrict Litigation – Direct File. (8) Check this box when a multidistrict case is filed in the same district as the Master MDL docket.
- PLEASE NOTE THAT THERE IS NOT AN ORIGIN CODE 7.** Origin Code 7 was used for historical records and is no longer relevant due to changes in statute.
- VI. Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service
- VII. Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.
- Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.
- Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.
- VIII. Related Cases.** This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

Date and Attorney Signature. Date and sign the civil cover sheet.

for the

UNITED STATES OF AMERICA

Plaintiff(s)

V.

SAL GUGGENHEIM

Defendant(s)

Civil Action No.

To: *(Defendant's name and address)* SAL GUGGENHEIM
278 Brook Avenue
Passaic, New Jersey 07055

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff’s attorney, whose name and address are:

Beatriz T. Saiz
U.S. Department of Justice,
Tax Division, JCB, Room 6818
Ben Franklin Station, P.O. Box 227
Washington, DC 20044

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* _____
 was received by me on *(date)* _____.

☐ I personally served the summons on the individual at *(place)* _____
 _____ on *(date)* _____; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____, a person of suitable age and discretion who resides there,
 on *(date)* _____, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____, who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____; or

☐ I returned the summons unexecuted because _____; or

☐ Other *(specify)*: _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc: